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Process of development

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The Process of Development

DEVELOPMENT implies a process. An act is instantaneous. It is the antithesis of a process. A process is a series of related acts.

The development of an accountant is a process; not an act. It depends upon a number of things. There is first the individual with the accompanying qualities, such as mentality, personality, temperament, physique, education, experience, analytical ability, patience, integrity, desire for development, capacity for work and study, imagination, enthusiasm, and ability to appropriate from the passing experience those things which will be desirable for future use. There is second the opportunity for work, study, and development which is afforded the individual. Last, there is the instruction and guidance which he received from his preceptors and superordinates.

Much of the duty, that of presenting the proper material for development, together with the necessary attributes, devolves upon the accountant. The remainder, and not an inconsequential part, rests with managers of offices and in-charge accountants. The problem of development is a joint one.

Mentality is a prime requisite. One who aspires to develop into a good accountant must possess ability to grasp quickly the significance of either the spoken or written word, to reason from facts, to absorb knowledge and use it in the solution of problems. With these mental qualities must be combined that of being agreeable to one's

associates and the many persons with whom one comes in contact, ability to refrain from any word or deed which reflects ill temper; to avoid any act which is not absolutely honest; to maintain a steadfastness of purpose; and to read and study incessantly.

Development as applied to the accountant is a successive term. The junior develops into a semi-senior; the semi-senior into a senior, or accountant in-charge; the accountant in charge into an office manager. Each grade in turn has its responsibilities and rewards. The quiet, unobtrusive boy who checks and foots but does it for all there is in him may some day become a member of the firm.

Ambition to develop, it may be taken for granted, lurks in every breast. It should be encouraged. To give the junior an opportunity to try his hand at analyzing the general ledger accounts, or the semi-senior a trial at putting the figures together or writing the report may be the very chance for which he has been waiting. In the words of a time-worn but none the less appropriate passage from Shakespeare's Julius Caesar:

"There is a tide in the affairs of men,
Which, taken at the flood, leads on to
fortune;

Omitted, all the voyage of their life
Is bound in shallows, and in miseries."

In the many details incident to the process of development the potentialities which exist all along the way should not be overlooked.